- Payment Agreement
- Credit Cards
- E-check (electronic check)
- Penalties and Interest

# **Payment Agreement**

If you owe tax and are unable to pay the full amount, you may request a pay plan.

### **Income Taxes**

Note: A pay plan cannot be set up until we process your return and determine the balance due.

You may request a pay plan for individual income tax either online at <a href="taxexpress.utah.gov">taxexpress.utah.gov</a>, over the phone at 801-297-7703 (800-662-4335 ext. 7703), or by sending in form TC-804, Individual Income Tax Payment Agreement Request to the Utah State Tax Commission.

You may request a pay plan online at <u>taxexpress.utah.gov</u> after a one-time registration. In addition to requesting a pay plan, TaxExpress allows you to file and pay taxes, and manage your account online including the ability to view correspondence we have sent to you, change your mailing address, view balances, and schedule payments.

Pay plan requests are considered after your return is processed. If accepted, you will receive a letter stating the terms and conditions of the agreement. A pay plan does not stop penalty and interest from accruing and we may still file a tax lien to secure the debt.

You may make payments prior to approval of the pay plan or receiving a billing notice.

#### **Business Taxes**

Note: A pay plan cannot be set up until we	process your return	and determine the	balance
due.			

You may request a pay plan for business taxes either online at <a href="taxexpress.utah.gov">taxexpress.utah.gov</a>, over the phone at 801-297-7703 (800-662-4335 ext. 7703), or by sending in form TC-804B

Business Tax Payment Agreement Request to the Utah State Tax Commission. If approved, you will receive a letter confirming the acceptance of your request.

You may request a pay plan online at <u>taxexpress.utah.gov</u> after a one-time registration. In addition to requesting a pay plan, TaxExpress allows you to file and pay taxes, and manage your account online including the ability to view correspondence we have sent to you, change your mailing address, view balances, and schedule payments.

A pay plan does not stop the accrual of penalty and interest. If you do not pay in full by the return due date, whether or not you request a payment agreement, any balance due will be subject to penalty and interest and a lien may be filed to secure the debt.

Mail the form to:

Utah State Tax Commission 210 N 1950 W SLC, UT 84134

#### **Auto Debit**

After you've set up a pay plan, you may have your payments taken out of your account

automatically each month through an auto debit. To set up an auto debit on your pay plan or for more information about auto debit, please contact the Tax Commission, Taxpayer Services Division at 801-297-7703 (800-662-4335 ext. 7703).

### **Credit Cards**

Payments by credit card may be made either online at <a href="taxexpress.utah.gov">taxexpress.utah.gov</a> or over the phone by calling 801-297-7703 (800-662-4335 ext. 7703) The Utah State Tax Commission accepts MasterCard, Discover Card and American Express credit cards. A convenience fee is charged for payments by credit card.

For more information please contact the Tax Commission, Taxpayer Services Division at 801-297-7703 (800-662-4335 ext. 7703). Questions may also be emailed to: taxmaster@utah.gov.

## E-check (electronic check)

Payments can be made online by e-check (ACH debit) at <u>taxexpress.utah.gov</u>. TaxExpress includes many free services such as tax filing and payment and the ability to manage your account online. There is no fee when paying by e-check through the online system. If you have questions, contact us at 801-297-7703 (800-662-4335 ext. 7703).

For more information please contact the Tax Commission, Taxpayer Services Division at 801-297-7703 (800-662-4335 ext. 7703). Questions may also be emailed to: taxmaster@utah.gov.